

Property Valuation Protests To The Buffalo County Board of Equalization

First, Meet with the Assessor or His Staff

An Informal discussion with the Assessor or his assigned staff may help to resolve any misunderstanding, issue or concern regarding the property(s) in question and how the values were determined based on sales.

Nora, Gwen and Laura are familiar with Residential and Rural Residential properties,

Lennie is familiar with Acreages and Ag-Land and

Scott is familiar with Commercial and Ag-Land.

Who May File?

Any interested person may protest the assessed valuation of any real or personal property.

When and Where to File

Real Property protests may be filed from June 1 to June 30..

Personal Property protests , if protesting the reported valuation as reported to the Assessor between January 1 and May 1, the protest must be filed by June 30

If protesting the Assessor's notice of an additional assessment or notice of failure to file a personal property return or the imposition of a penalty then the protest must be filed within 30 days of the mailing of the notice.

Either protest can be filed with the Buffalo County Assessor's Office on **FORM 422**

(A Link to **FORM 422** is at the bottom of the page or you may pick up the form at the Assessor's Office, Buffalo County Courthouse or you may fill one out on the Property Assessment Division's website www.revenue.ne.gov/PAD & select 'FORMS' on the left side tabs and bring it or mail it to the Buffalo County Assessor's Office.)

The **FORM 422** when completed should be filed with the **Assessor's Office in the Buffalo County Courthouse**. If additional space is needed, attach the additional information to the **FORM 422**.

NOTE: If protesting multiple properties, each property **MUST** be on a **SEPARATE FORM 422** or they will not be heard.

What MUST Be On The Protest Form!

- a) The LEGAL DESCRIPTION must be on the protest form.
- b) The name, address & phone number of the protester must be on the protest form.
- c) The requested value of the residence, outbuildings and Land must be on the protest form.
- d) The basis and the reasons for the requested value change must be on the protest form.
- e) The protest form must be signed and dated by the protester.

FAILURE TO INCLUDE ANY ONE OR ALL OF THE ABOVE REQUIREMENTS WILL BE GROUNDS FOR DISMISSAL OF THAT PROTEST.

Increase in Value

By filing a protest, the assessed value of the property may be increased if the Buffalo County Board of Equalization finds the property was undervalued by the County Assessor.

Comparables will be notified and re-valued along with the protested property.

Notification

The person protesting the assessed valuation will be notified by the Buffalo County Clerk as to when and where the hearing will be held for the protest. At this hearing evidence may be submitted and witnesses may be presented by

both sides. A lawyer is not needed. Within seven days after the final decision, the clerk will notify the person protesting of the action taken by the Board of Equalization.

Appeals

Appeals may be taken to the Tax Equalization and Review Commission (T.E.R.C.) within 30 days after adjournment of the Buffalo County Board of Equalization. For protests acted upon during the B.O.E.'s June 1 to July 25 equalization session, adjournment is deemed to be July 25th.

Signature

Check over the 5 requirements and make sure the protest is signed and dated.
Otherwise, the protest will probably not be heard.

Property Valuation Protest Form 422